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## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: MACKINNON  
Serial No.: 09/926,441  
Filing Date: January 22, 2002  
For: STEP OR BRACKET DEVICE

TRANSMITTAL LETTER

Commissioner for Patents  
Washington, D. C. 20231

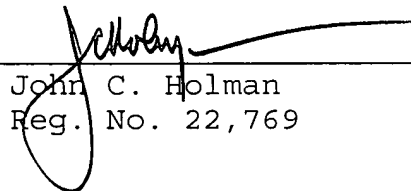
Sir:

Attached hereto is a Substitute Declaration, which now reflects the correct prior foreign application information. It is respectfully requested that this Substitute Declaration be made of record in the above application.

Respectfully submitted,

JACOBSON HOLMAN PLLC

By: \_\_\_\_\_

  
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Atty. Docket No. P67278US0  
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